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June 2, 2005

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Re: U.S. Patent Application Serial No. 10/706,175

Applicant: Chih-Yu LI

Title: Removable steering wheel having instant connection mechanism

Dear Sir/Madam,

On March 28, 2005 a Power of Attorney was sent to your office. A copy of this document can be found in the image file wrapper of the patent application information pertaining to the above-mentioned application. We note however, that although the name of the attorney has been duly recorded, the correspondence address has yet to be changed. We would be grateful if this information could be updated in accordance with the instruction contained in the Power of Attorney.

Thanking you.

Yours truly,



Leong C. LEI (Reg. No. 50402)
PMB#1867 Ygnacio Valley Road,
Walnut Creek, CA, 94598-3214